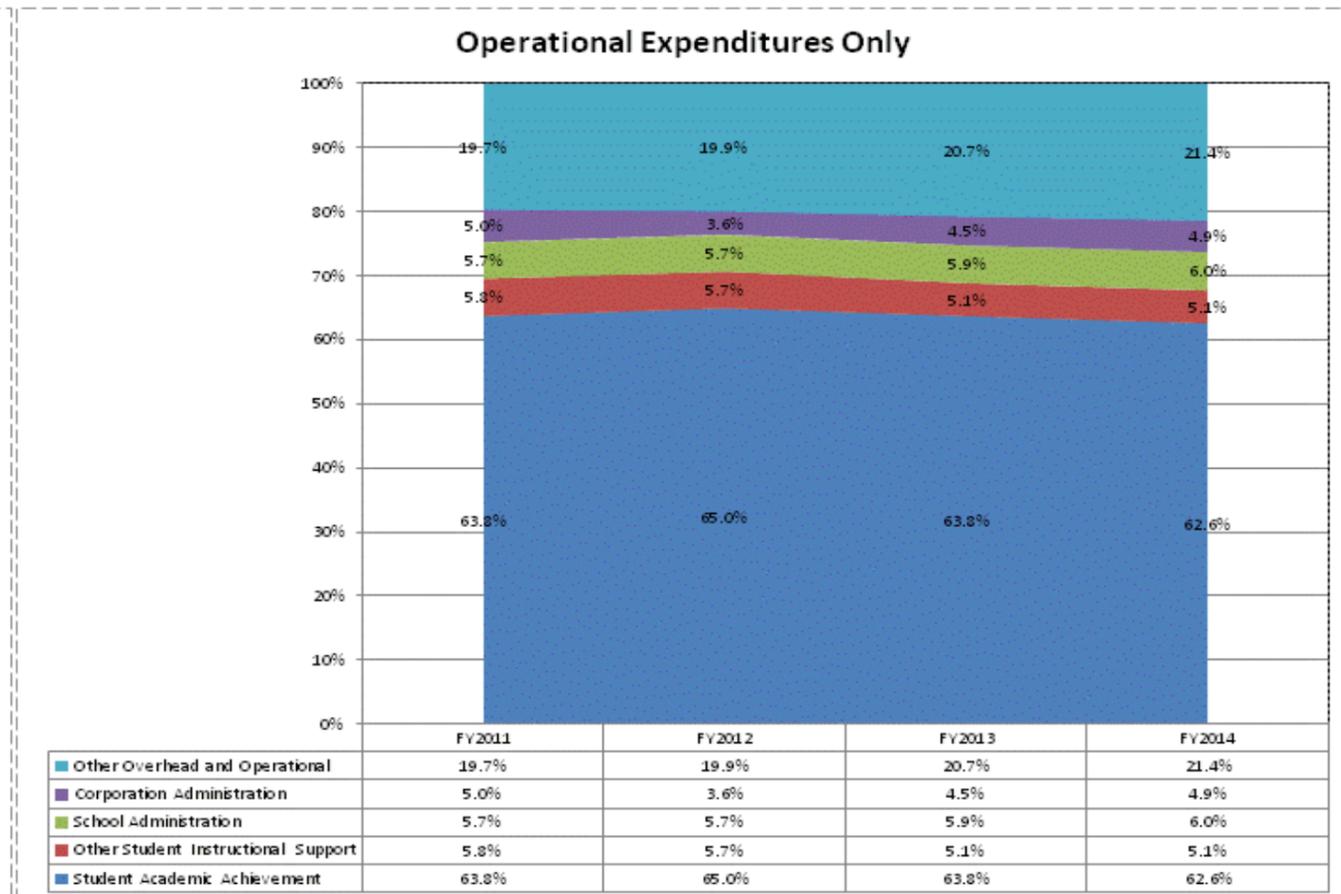
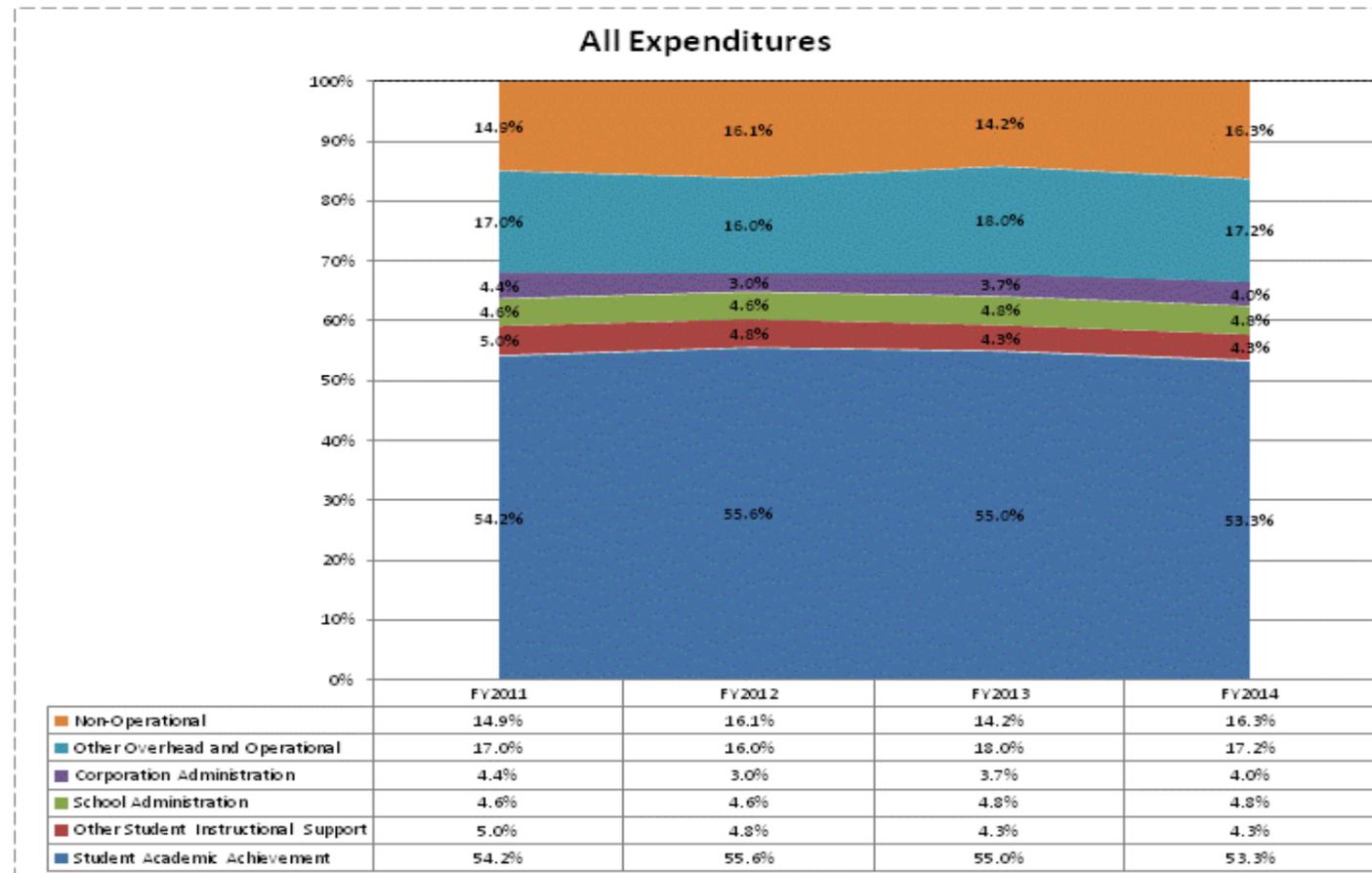


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elkhart Community Schools (2305)**

Elkhart Community Schools (2305)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$85,982,880	57.8%	\$82,050,245	47.3%	\$82,783,422	55.0%	\$79,740,886	53.3%
Student Instructional Support	\$13,021,995	8.8%	\$13,684,675	7.9%	\$13,773,698	9.1%	\$13,699,926	9.2%
Overhead and Operational Nonoperational	\$28,692,141	19.3%	\$50,505,234	29.1%	\$32,699,159	21.7%	\$31,734,360	21.2%
Nonoperational	\$21,037,423	14.1%	\$27,334,456	15.7%	\$21,320,767	14.2%	\$24,315,925	16.3%
Grand Total	\$148,734,439		\$173,574,610		\$150,577,046		\$149,491,097	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	66.6%	55.2%	64.1%	62.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elkhart Community Schools (2305)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$170,527	\$1,491,528	\$1,796,054	\$2,349,907	> 500%	58%	31%
11100 Regular Programs; Elementary	\$18,321,300	\$28,349,554	\$27,910,169	\$27,076,170	48%	-4%	-3%
11200 Regular Programs; Middle/Junior High	\$5,549,629	\$7,729,198	\$6,979,239	\$6,827,446	23%	-12%	-2%
11300 Regular Programs; High School	\$9,147,784	\$13,129,954	\$12,777,415	\$12,275,336	34%	-7%	-4%
11410 Vocational Education; Agriculture A	\$26,597	\$21,886	\$22,775	\$17,707	-33%	-19%	-22%
11440 Vocational Education; Health Occupations	\$41,047	\$28,923	\$39,683	\$38,650	-6%	34%	-3%
11460 Vocational Education; Occupational Home Economics	\$31,464	\$28,892	\$35,337	\$31,849	1%	10%	-10%
11470 Vocational Education; Business Education	\$3,648	\$2,880	\$4,943	\$3,219	-12%	12%	-35%
11480 Vocational Education; Industrial Education A	\$135,044	\$108,011	\$133,172	\$104,849	-22%	-3%	-21%
11490 Vocational Education; Industrial Education B	\$19,133	\$15,892	\$13,487	\$18,308	-4%	15%	36%
11510 Vocational Education; Cooperative Education	\$2,178,103	\$3,087,369	\$3,138,932	\$2,980,222	37%	-3%	-5%
11590 Other Vocational Education Programs	\$46,547	\$57,862	\$62,570	\$76,457	64%	32%	22%
11610 Regular Programs; Alternative Education Programs; Elementary	\$62,000	\$0	\$0	\$731,869	> 500%	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$34,688	\$71,573	\$4,036	\$170,927	393%	139%	> 500%
11630 Regular Programs; Alternative Education Programs; High School	\$730,917	\$1,290,855	\$1,941,463	\$1,073,881	47%	-17%	-45%
11910 Other Regular Programs; Competency Testing	\$2,473,357	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$286,884	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$504,608	\$830,953	\$883,239	N/A	75%	6%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,809,704	\$2,751,395	\$2,946,424	\$2,834,369	57%	3%	-4%
12220 Mental Disabilities; Moderate Mental Disabilities	\$623,913	\$954,163	\$895,591	\$891,852	43%	-7%	0%
12230 Mental Disabilities; Severe Mental Disabilities	\$484,041	\$663,006	\$701,662	\$712,366	47%	7%	2%
12320 Physical Impairment; Multiple Disabilities	\$535,782	\$903,826	\$866,675	\$727,546	36%	-20%	-16%
12350 Physical Impairment; Homebound	\$193,488	\$438,105	\$196,860	\$153,026	-21%	-65%	-22%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,364,848	\$2,138,587	\$2,117,932	\$1,960,259	44%	-8%	-7%
12510 Culturally Different; Communication Disorders	\$1,226,446	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$147,542	\$2,047,056	\$2,214,201	\$2,377,867	> 500%	16%	7%
12610 Learning Disability	\$1,807,015	\$2,753,953	\$2,855,549	\$2,594,966	44%	-6%	-9%
12710 Equal Opportunity At Risk	\$437,317	\$761,941	\$888,138	\$840,252	92%	10%	-5%
12810 Special Education Preschool	\$594,181	\$947,664	\$961,735	\$1,019,474	72%	8%	6%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$390,879	\$683,198	\$965,597	\$1,009,935	158%	48%	5%
13300 Adult/Continuing Education Programs; Occupational Programs	\$156,890	\$316,451	\$413,545	\$364,891	133%	15%	-12%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$972,983	\$1,388,878	\$1,127,074	\$1,237,071	27%	-11%	10%
14100 Summer School Programs; Elementary	\$282,046	\$143,106	\$187,697	\$158,997	-44%	11%	-15%
14200 Summer School Programs; Middle/Junior High School	\$132,319	\$63,249	\$30,390	\$42,050	-68%	-34%	38%
14300 Summer School Programs; High School	\$323,875	\$420,834	\$379,564	\$472,472	46%	12%	24%
15100 Enrichment Programs; Non-Credit	\$0	\$10,074	\$0	\$3,131	N/A	-69%	N/A
16100 Remediation Testing	\$10,301	\$82,407	\$21,145	\$19,358	88%	-77%	-8%
16200 Preventive Remediation	\$619,795	\$975	\$103,117	\$82,755	-87%	> 500%	-20%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$301,435	\$197,199	N/A	N/A	-35%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$1,714,112	\$1,552,437	\$1,415,430	\$1,465,798	-14%	-6%	4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$315,295	\$528,592	\$251,700	\$0	-100%	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$2,049,359	\$4,931,692	\$2,452,177	\$1,751,499	-15%	-64%	-29%
22210 Library/Media Services; Service Area Direction	\$61,394	\$98,632	\$105,011	\$102,361	67%	4%	-3%
22220 Library/Media Services; School Library	\$488,013	\$634,577	\$607,769	\$547,260	12%	-14%	-10%
22230 Library/Media Services; Audiovisual	\$113,272	\$139,237	\$142,872	\$135,869	20%	-2%	-5%
22240 Library/Media Services; Educational Television	\$15,569	\$15,566	\$10,575	\$11,290	-27%	-27%	7%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$178,491	\$680,113	N/A	N/A	281%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$3,176,357	\$0	\$136,703	\$122,321	-96%	N/A	-11%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elkhart Community Schools (2305)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$2,540,339	\$1,715,475	N/A	N/A	-32%
22400 Academic Student Assessment	\$0	\$213,644	\$211,258	\$273,549	N/A	28%	29%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,488,174	\$478,101	\$821,097	\$517,921	-65%	8%	-37%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$65,061	\$10,444	\$0	\$8,784	-86%	-16%	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$59,471	\$45,441	\$48,775	N/A	-18%	7%
26497 2007 Account Code - Teachers Retirement Fund	\$3,317,506	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$64,176,146	\$82,050,245	\$82,783,422	\$79,740,886	24%	-3%	-4%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$264,011	\$394,637	\$512,878	\$512,805	94%	30%	0%
21120 Attendance and Social Work Services; Attendance Services	\$202,857	\$142,628	\$118,906	\$115,825	-43%	-19%	-3%
21130 Attendance and Social Work Services; Social Work Services	\$118,058	\$161,963	\$140,413	\$138,286	17%	-15%	-2%
21220 Guidance Services; Counseling Services	\$1,599,386	\$2,169,044	\$2,238,673	\$2,312,527	45%	7%	3%
21250 Guidance Services; Records Maintenance	\$2,774	\$1,768	\$2,252	\$0	-100%	-100%	-100%
21340 Health Services; Nurse Services	\$590,453	\$905,214	\$912,455	\$875,307	48%	-3%	-4%
21420 Psychological Testing	\$472,461	\$692,971	\$735,056	\$721,369	53%	4%	-2%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$750,540	\$1,161,656	\$1,291,234	\$1,319,842	76%	14%	2%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$411,151	\$242,036	\$193,159	\$190,586	-54%	-21%	-1%
21890 Special Education Administration; Other Special Education Administration	\$246,137	\$465,702	\$374,714	\$306,597	25%	-34%	-18%
24100 Office of The Principal	\$4,550,236	\$7,347,057	\$7,253,960	\$7,206,782	58%	-2%	-1%
Student Instructional Support Total	\$9,208,065	\$13,684,675	\$13,773,698	\$13,699,926	49%	0%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$81,010	\$53,476	\$45,277	N/A	-44%	-15%
23120 Board of Education; Service Area Assistants	\$28,652	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$63,575	\$116,691	\$33,948	\$48,801	-23%	-58%	44%
23160 Board of Education; Promotion Expenses	\$12,040	\$8,728	\$27,460	\$12,455	3%	43%	-55%
23190 Board of Education; Other Governing Body Services	\$88,940	\$27,595	\$21,630	\$20,449	-77%	-26%	-5%
23210 Executive Administration; Office of The Superintendent	\$505,959	\$554,736	\$602,464	\$413,436	-18%	-25%	-31%
23230 Executive Administration; Staff Relations and Negotiations	\$95,501	\$139,113	\$156,647	\$166,002	74%	19%	6%
25110 Fiscal Services; Office of The Business Manager	\$565,965	\$1,058,293	\$716,284	\$905,967	60%	-14%	26%
25140 Fiscal Services; Receiving and Disbursing Funds	\$1,003	\$270,912	\$290,466	\$226,679	> 500%	-16%	-22%
25150 Fiscal Services; Payroll Services	\$0	\$207,015	\$213,329	\$205,848	N/A	-1%	-4%
25160 Fiscal Services; Financial Accounting	\$0	\$114,143	\$121,071	\$120,543	N/A	6%	0%
25191 Other Fiscal Services; Refund of Revenue	\$770,711	\$427,527	\$452,959	\$149,063	-81%	-65%	-67%
25192 Other Fiscal Services; Petty Cash	\$0	\$1,000	\$1,000	\$1,000	N/A	0%	0%
25193 Other Fiscal Services; Printed Forms	\$47,995	\$868	\$2,875	\$16,826	-65%	> 500%	485%
25195 Other Fiscal Services; Bank Account Service Charge	\$11,007	\$8,588	\$12,009	\$26,478	141%	208%	120%
25196 Other Fiscal Services; Cash Change	\$0	\$4,600	\$4,360	\$4,260	N/A	-7%	-2%
25199 Other Fiscal Services; Other	\$1,068,415	\$551,226	\$0	\$0	-100%	-100%	N/A
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$318,593	\$31,637	\$252,791	\$688,304	116%	> 500%	172%
25300 Printing, Publishing, and Duplicating Services	\$0	\$12,929	\$23,454	\$26,051	N/A	101%	11%
25600 Public Information Services	\$92,450	\$138,804	\$124,979	\$197,913	114%	43%	58%
25710 Personnel Services; Supervision of Personnel Services	\$9,466	\$135,926	\$45,440	\$114,226	> 500%	-16%	151%
25720 Personnel Services; Recruitment and Placement	\$293,541	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$264,828	\$239,638	\$246,560	N/A	-7%	3%
25750 Personnel Services; Health Services	\$34,610	\$16,139,336	\$1,001,249	\$1,138,938	> 500%	-93%	14%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$475,712	\$122,327	\$125,211	N/A	-74%	2%
25850 Administrative Technology Services; Network Support	\$0	\$3,018,229	\$396,522	\$361,226	N/A	-88%	-9%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$29,583	\$1,614	N/A	N/A	-95%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elkhart Community Schools (2305)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25890 Other Technology Services	\$94,955	\$0	\$0	\$0	-100%	N/A	N/A
25990 Other Support Services, Central	\$0	\$0	\$681,827	\$713,610	N/A	N/A	5%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$95,551	\$186,574	\$5,912,613	\$5,670,268	> 500%	> 500%	-4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,981,096	\$10,398,695	\$2,875,181	\$3,212,589	-60%	-69%	12%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,971	\$77,225	\$56,948	\$57,659	106%	-25%	1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$818,779	\$948,734	\$1,036,037	\$717,729	-12%	-24%	-31%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,190	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$44,378	\$119,636	\$261,081	\$45,242	2%	-62%	-83%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$1,742	\$34,955	N/A	N/A	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$431,420	\$546,213	\$497,782	\$478,382	11%	-12%	-4%
27010 Student Transportation; Service Area Direction	\$369,117	\$627,568	\$635,464	\$570,983	55%	-9%	-10%
27100 Student Transportation; Vehicle Operation	\$2,595,740	\$4,363,190	\$4,054,412	\$4,023,987	55%	-8%	-1%
27200 Student Transportation; Monitoring Services	\$236,514	\$423,120	\$386,852	\$407,709	72%	-4%	5%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,296,712	\$1,518,001	\$1,961,337	\$1,919,268	48%	26%	-2%
27400 Student Transportation; Purchase of School Buses	\$977,785	\$1,234,134	\$1,236,448	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$86,755	\$112,856	\$160,669	\$140,394	62%	24%	-13%
27700 Student Transportation; Contracted Transportation Services	\$5,835	\$18,020	\$29,987	\$94,877	> 500%	427%	216%
27900 Student Transportation; Other Student Transportation Services	\$133,868	\$278,134	\$139,600	\$129,771	-3%	-53%	-7%
31100 Food Services Operations; Service Area Direction	\$97,438	\$174,150	\$237,774	\$221,047	127%	27%	-7%
31200 Food Services Operations; Food Preparation and Dispensing	\$3,993,798	\$2,202,397	\$2,801,269	\$2,810,388	-30%	28%	0%
31300 Food Services Operations; Food Delivery	\$101,353	\$185,096	\$251,490	\$226,643	124%	22%	-10%
31400 Food Services Operations; Food Purchases	\$0	\$3,302,045	\$4,534,687	\$4,995,728	N/A	51%	10%
31900 Other Food Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Overhead and Operational Total	\$23,399,676	\$50,505,234	\$32,699,159	\$31,734,360	36%	-37%	-3%
Nonoperational							
33300 Civic Services	\$211,630	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$162,530	\$668,145	\$1,420,957	\$688,012	323%	3%	-52%
33910 High School Band Uniforms	\$0	\$6,332	\$0	\$0	N/A	-100%	N/A
33930 Latch Key Kid Program	\$106,693	\$0	\$0	\$0	-100%	N/A	N/A
33940 Child Care Services	\$0	\$483,181	\$494,512	\$464,475	N/A	-4%	-6%
33990 Other Community Services; Other	\$266,054	\$546,329	\$810,436	\$909,924	242%	67%	12%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$369,594	\$10,080	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$506,207	\$279,457	\$785,334	\$814,925	61%	192%	4%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,954,123	\$2,331,537	\$2,067,646	\$3,089,359	5%	33%	49%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$87,896	\$85,180	N/A	N/A	-3%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$267,173	\$488	\$220	N/A	-100%	-55%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,990	\$0	\$59,015	N/A	> 500%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,252,328	\$1,253,922	\$828,636	\$827,480	-34%	-34%	0%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$910,709	\$504,002	\$331,272	\$407,001	-55%	-19%	23%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$316,308	\$274,374	\$69,200	\$110,697	-65%	-60%	60%
51100 Debt Services; Principal on Debt; Bonds	\$1,525,600	\$2,480,000	\$1,150,000	\$2,400,000	57%	-3%	109%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$288,384	\$139,000	\$0	N/A	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$219,279	\$3,401,190	\$163,580	\$1,041,504	375%	-69%	> 500%
52200 Debt Services; Interest on Debt; Temporary Loans	\$520,705	\$708,793	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,192,000	\$8,815,000	\$10,005,000	\$10,410,000	-7%	18%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$4,687,000	\$2,499,575	\$2,077,500	N/A	-56%	-17%
54200 Common School Fund; Principal	\$228,673	\$313,035	\$443,644	\$891,678	290%	185%	101%
54250 Common School Fund; Interest	\$0	\$9,531	\$23,592	\$38,955	N/A	309%	65%
Nonoperational Total	\$20,742,433	\$27,334,456	\$21,320,767	\$24,315,925	17%	-11%	14%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Elkhart Community Schools (2305)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,672,931	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,967,790	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$487,163	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$22,608,352	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$94,423	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,377,459	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$31,208,119	\$0	\$0	\$0	N/A	N/A	N/A